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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 9th June, 2021.

Notification No. 24/2021-State Tax

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-32) GST-2021/S.168A (11)TH:- In exercise of the powers conferred by section 168A of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereafter in this notification referred to as the said Act), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-26)GST-2021/S.168A(10)-TH dated the 17th May, 2021, being Notification No. 14/2021-State Tax, namely:-

In the said notification, in the first paragraph,-

(i) in clause (i), —

- for the figures, letters and words "30th day of May, 2021", the figures, letters and words "29th day of June, 2021" shall be substituted;
- for the figures, letters and words "31st day of May, 2021", the figures, letters and words "30th day of June, 2021" shall be substituted;

(ii) in proviso to clause (i), —

- for the figures, letters and words "31st day of May, 2021", the figures, letters and words "30th day of June, 2021" shall be substituted;
- for the figures, letters and words "15th day of June, 2021", the figures, letters and words "15th day of July, 2021" shall be substituted;

(iii) in clause (ii), —

- for the figures, letters and words "30th day of May, 2021", the figures, letters and words "29th day of June, 2021" shall be substituted;
- for the figures, letters and words "31st day of May, 2021", the figures, letters and words "30th day of June, 2021" shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30th day of May, 2021.

By order and in the name of the Governor of Gujarat,

DILIP THAKER,
Deputy Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.